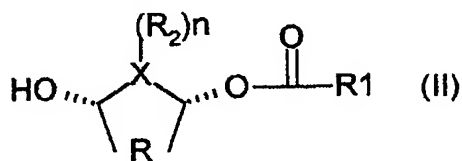


AMENDMENTS TO THE CLAIMS:

This listing of claims will replace all prior versions, and listings, of claims in the application:

LISTING OF CLAIMS:

1. (Currently Amended) A process for the manufacture of a compound of formula (II):



in which:

[[-]] R is a covalent bond or a hydrocarbon chain comprising having from 1 to 10 carbon atoms;

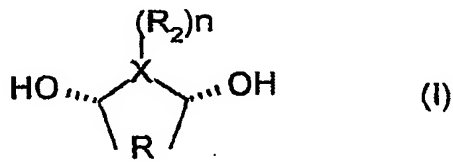
[[-]] [[R¹]] R₁ is a hydrocarbon group comprising from 1 to 10 carbon atoms;

[[-]] [[R²]] R₂ corresponds to a hydrogen atom and n is an integer between 0 and 2;

[[-]] X is an atom chosen selected from the group consisting of carbon, nitrogen, oxygen and sulfur;

comprising at least the following stages:

a) reacting at least one compound of formula (I):



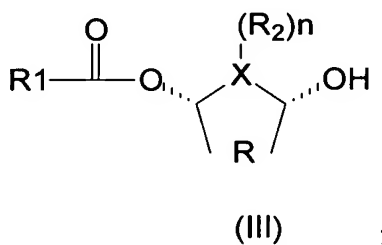
~~is reacted~~ with an acylating agent in an organic solvent in the presence of a lipase of the class EC 3.1.1.3 from *Alcaligenes spp.*, so as to form the corresponding compound of formula (II);

b) isolating the resultant compound of formula (II) ~~is isolated~~.

2. (Currently Amended) The process as claimed in claim 1, characterized ~~in that~~ wherein the lipase of the class EC 3.1.1.3 exhibits the following characteristics:

[[-]] an enantiomeric excess of compound (II) of greater than or equal to 50%;

[[-]] a selectivity for compounds (II) and (III) of greater than or equal to 2, wherein compound (III) has the formula:



[[-]] a yield of compound (II) of greater than or equal to 40%; and

[[-]] a degree of conversion of the compound (I) of greater than or equal to 70%.

3. (Currently Amended) The process as claimed in ~~either one of claims 1 and 2~~ claim 1, characterized ~~in that~~ wherein the lipase is ~~chosen~~ selected from the group consisting of the QL lipase from *Alcaligenes* sp. PL-266, registered under the number FERM-P No. 3187, and the PL lipase from *Alcaligenes* sp. PL-679, registered under the number FERM-P No. 3783.

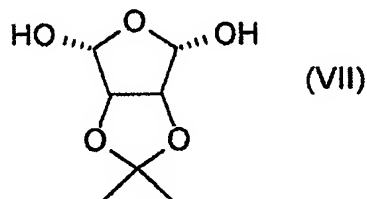
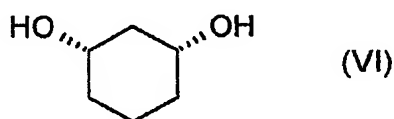
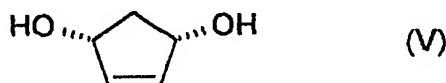
4. (Currently Amended) The process as claimed in ~~any one of claims 1 to 3~~ claim 1, characterized ~~in that~~ wherein the lipase is ~~or is not~~ immobilized on an appropriate solid support.

5. (Currently Amended) The process as claimed in claim 4, characterized ~~in that~~ the solid support is ~~chosen~~ selected from the group consisting of DEAE cellulose, DEAE sepharose, diatomaceous earth, silica, alumina, and polypropylene ~~and/or~~ and their mixtures.

6. (Currently Amended) The process as claimed in ~~any one of claims 1 to 5~~ claim 1, characterized in that wherein the lipase is ~~chosen~~ selected from the group consisting of the QL, QLC, QLG, PL, PLC and PLG lipases.

7. (Currently Amended) The process as claimed in ~~any one of claims 1 to 6~~ claim 1, characterized in that wherein R is a hydrocarbon chain comprising having at least one unsaturation.

8. (Currently Amended) The process as claimed in ~~any one of claims 1 to 7~~ claim 1, characterized in that wherein the compound of formula (I) is ~~chosen~~ selected from the group consisting of the compounds of formula (V), (VI) and/or and (VII):



9. (Currently Amended) The process as claimed in ~~any one of claims 1 to 8~~ claim 1, characterized in that wherein the proportion of lipase is between 0.1 and 30% by weight with respect to the weight of the compound of formula (I).

10. (Currently Amended) The process as claimed in ~~any one of claims 1 to 9~~ claim 1, characterized in that wherein the organic solvent is ~~chosen~~ selected from the group consisting of: ketones, such as acetone, methyl ethyl ketone, cyclohexanone, cyclopentanone and methyl isobutyl ketone (MIBK); ethers, such as

~~methoxy tert-butyl ether (MTBE) and tetrahydrofuran (THF); nitriles, such as acetonitrile; and aromatic compounds~~ ~~such as toluene.~~

11. (Currently Amended) The process as claimed in ~~any one of claims 1 to 40~~ claim 1, characterized in that wherein the reaction medium of stage a) comprises water.

12. (Currently Amended) The process as claimed in ~~any one of claims 1 to 44~~ claim 1, characterized in that wherein the acylating agent is a compound of formula (VIII):



in which:

[[⁻]] $[[R^1]]$ R¹ is defined above in claim 1; and

[[⁻]] $[[R^2]]$ R₃ is a hydrocarbon group comprising having from 1 to 10 carbon atoms.

13. (Currently Amended) The process as claimed in ~~any one of claims 1 to 42~~ claim 1, characterized in that wherein the acylating agent is chosen selected from the group consisting of acetates, benzoates and isobutyrate.

14. (Currently Amended) The process as claimed in ~~any one of claims 1 to 43~~ claim 1, characterized in that wherein the acylating agent is chosen selected from the group consisting of vinyl acetate, ethyl acetate, isopropyl acetate, 2,2,2-trifluoroethyl acetate and isopropenyl acetate.

15. (Currently Amended) The process as claimed in ~~any one of claims 1 to 44~~ claim 1, characterized in that wherein the reaction of stage a) is carried out at a temperature of between -5 and 40°C.

16. (Currently Amended) The process as claimed in ~~any one of claims 1 to 45~~ claim 1, characterized in that wherein the duration of the enzymatic reaction of stage a) is between 1 and 24 hours.

17. (Cancelled)
18. (New) The process as claimed in claim 1, wherein the lipase is not immobilized on an appropriate solid support.
19. (New) The process as claimed in claim 1, wherein the organic solvent is selected from the group consisting of acetone, methyl ethyl ketone, cyclohexanone, cyclopentanone, methyl isobutyl ketone (MIBK), methyl tert-butyl ether (MTBE), tetrahydrofuran (THF), acetonitrile and toluene.